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In re Application of:

Dwip N. Baneriee and Rabindranath Dutta

Serial No.: 09/826,751

Filed: 4/5/2001

Method and System for Dynamic For:

Accounting of Service and

Equipment Usage

Assistant Commissioner for Patents Washington, D.C. 20231

CERTIFICATE OF MAILING

37 C.F.R. 1.8 I hereby certify that this correspondence is being deposited with the U. S. Postal Service as First Class Mail in an envelope addressed to: Assistant Commissioner for Patents, Washington, D.C. 20231 on this

Tyaitha

Dear Sir:

INFORMATION DISCLOSURE STATEMENT

The applicant, and the attorney who signs below on the basis of the information supplied by the inventor and the information in his file, submit herewith patents, publications, or other information of which they are aware, which they believe may be material to the examination of this application and in respect of which there may be a duty to disclose in accordance with 37 C.F.R. 1.56.

While the information submitted in this Information Disclosure Statement may be "material" pursuant to 37 C.F.R. 1.56, it is not intended to constitute an admission that any patent, publication, or other information referred to therein is "prior art" for this invention unless specifically designated as such.

In accordance with 37 C.F.R. 1.97(b), the filing of this Information Disclosure Statement shall not be construed to mean that no other material information as defined in 37 C.F.R. 1.56(a) to my a property of the second of the second exists.

The patents and/or publications submitted herewith are set forth on the attached Form PTO-1449.

Atty. Docket No. IBM/0002

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In the event a fee is required in connection with the enclosed Information Disclosure Statement, the Commissioner of Patents and Trademarks is authorized to charge Deposit Account No. 09-0447 (AUS920010176US1) for the necessary amount.

Respectfully submitted,

Cynthia S. Byrd

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